


Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SUTHERLAND</div> <div>CITY OF SUTHERLAND, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207100900000</div> <div>City of Sutherland</div> <div>PO Box 8</div> <div>City of Sutherland 51058</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		181,877		181,877	164,320
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		181,877		181,877	164,320
Delinquent property taxes		14		14	
TIF revenues		100,035		100,035	97,000
Other city taxes		63,898	0	63,898	62,044
Licenses and permits		2,585	0	2,585	1,590
Use of money and property		19,468	0	19,468	8,505
Intergovernmental		95,976	0	95,976	74,629
Charges for fees and service		73,861	240,543	314,404	299,000
Special assessments		0	0	0	0
Miscellaneous		11,922	1,413	13,335	2,222
Other financing sources		137,600	0	137,600	151,260
Total revenues and other sources		687,236	241,956	929,192	860,570
Expenditures and Other Financing Uses					
Public safety		147,408	0	147,408	142,926
Public works		106,205	0	106,205	111,000
Health and social services		0	0	0	0
Culture and recreation		36,821	0	36,821	40,141
Community and economic development		2,202	0	2,202	126,000
General government		95,300	0	95,300	118,634
Debt service		27,560	0	27,560	28,000
Capital projects		209,707	0	209,707	20,703
Total governmental activities expenditures		625,203	0	625,203	587,404
Business type activities		0	210,096	210,096	236,503
Total ALL expenditures		625,203	210,096	835,299	823,907
Other financing uses, including transfers out		841	0	841	36,665
Total ALL expenditures/And other financing uses		626,044	210,096	836,140	860,572
Excess revenues and other sources over (Under) Expenditures/And other financing uses		61,192	31,860	93,052	-2
Beginning fund balance July 1, 2014		689,681	79,235	768,916	781,456
Ending fund balance June 30, 2015		750,873	111,095	861,968	781,454
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 147,554	Other long-term debt	\$ 0	
Revenue debt		\$ 1,300,957	Short-term debt	\$ 0	
TIF Revenue debt		\$ 198,438			
			General obligation debt limit		\$ 1,002,206
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/24/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Natosha Petitt		→	712	446-2243	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/2/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF SUTHERLAND						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	88,721	65,446		27,710			181,877			181,877	2				
3	Less: Uncollected property taxes - Levy year	0						0			0	3				
4	Net current property taxes	88,721	65,446		27,710	0		181,877	T01	181,877	4					
5	Delinquent property taxes	14					14	T01	14	5						
6	Total property tax	88,735	65,446		27,710	0	0	181,891		181,891	6					
7	TIF revenues				100,035			100,035		T01	100,035	7				
	Other city taxes															
8	Utility tax replacement excise taxes	3,473						3,473		T15	3,473	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes	57,404	3,021					60,425		T09	60,425	14				
15	TOTAL OTHER CITY TAXES	60,877	3,021	0	0	0	0	63,898	0		63,898	15				
16	Section B - LICENSES AND PERMITS	2,585						2,585		T29	2,585	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,082	438					2,520		U20	2,520	18				
19	Rents and royalties	16,947						16,947		U40	16,947	19				
20	Other miscellaneous use of money and property	1						1		U20	1	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	19,030	438	0	0	0	0	19,468	0		19,468	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SUTHERLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		67,484					67,484		C46	67,484	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,000	3,989					5,989		C89	5,989	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources	1,670						1,670		C89	1,670	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,670	71,473	0	0	0	0	75,143	0		75,143	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	3,759						3,759			3,759	63				
64	Library service	0						0		D89	0	64				
65	Township contributions	11,324						11,324		D89	11,324	65				
66	Fire/EMT service	5,750						5,750		D89	5,750	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	20,833	0	0	0	0	0	20,833	0		20,833	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	24,503	71,473	0	0	0	0	95,976	0		95,976	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	126,552	A91	126,552	73				
74	Sewer							0	113,991	A8Ø	113,991	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	61,662						61,662		A81	61,662	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SUTHERLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	85						85		A89	85	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	11,164						11,164		A89	11,164	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	915	35					950			950	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	73,826	35	0	0	0	0	73,861	240,543		314,404	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	8,766						8,766	138	U99	8,904	108				
109	Deposits and sales/fuel tax refunds							0	975	U99	975	109				
110	Sale of property and merchandise							0	300	U11	300	110				
111	Fines	534						534		U30	534	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify		2,622					2,622			2,622	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	9,300	2,622	0	0	0	0	11,922	1,413		13,335	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu	CITY OF SUTHERLAND					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	278,856	143,035	100,035	27,710	0	0	549,636	241,956		791,592	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			137,600				137,600		NR	137,600	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	137,600	0	0	0	137,600	0		137,600	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	278,856	143,035	237,635	27,710	0	0	687,236	241,956		929,192	132
133												133
134	Beginning fund balance July 1, 2014	390,688	250,305	44,058	4,630	0	0	689,681	79,235		768,916	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	669,544	393,340	281,693	32,340	0	0	1,376,917	321,191		1,698,108	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
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152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF SUTHERLAND							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	86,334	7,351					93,685		E62	93,685	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	11,399						11,399		E24	11,399	13
14	Purchase of land and equipment	19,030						19,030		G24	19,030	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	11,398						11,398		E32	11,398	16
17	Purchase of land and equipment	11,896						11,896		G32	11,896	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	140,057	7,351	0	0	0	0	147,408			147,408	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SUTHERLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		40,914					40,914		E44	40,914	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		15,170					15,170		E44	15,170	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	50,121						50,121		E81	50,121	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	50,121	56,084	0	0	0	0	106,205			106,205	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SUTHERLAND							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SUTHERLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	22,176	6,655					28,831		E52	28,831	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,990						7,990		E61	7,990	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	30,166	6,655	0	0	0	0	36,821			36,821	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		2,202					2,202		E89	2,202	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	2,202	0	0	0	0	2,202			2,202	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SUTHERLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,339						5,339		E29	5,339	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,632	-163					12,469		E23	12,469	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	585						585		E25	585	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	27,399	20,689					48,088		E31	48,088	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	17,290	11,529					28,819		E89	28,819	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,245	32,055	0	0	0	0	95,300			95,300	176
177	Section G — DEBT SERVICE		27,560		0			27,560			27,560	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	27,560	0	0	0	0	27,560			27,560	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189				209,707				209,707			209,707	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	209,707	0	0	0	209,707			209,707	192
193	TOTAL CAPITAL PROJECTS	0	0	209,707	0	0	0	209,707			209,707	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	283,589	131,907	209,707	0	0	0	625,203			625,203	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SUTHERLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.				
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation										114,690	E91	114,690	198		
199	Purchase of land and equipment											G91	0	199		
200	Construction											F91	0	200		
201	Sewer and sewage disposal — Current operation										95,406	E80	95,406	201		
202	Purchase of land and equipment											G80	0	202		
203	Construction											F80	0	203		
204	Electric — Current operation											E92	0	204		
205	Purchase of land and equipment											G92	0	205		
206	Construction											F92	0	206		
207	Gas Utility — Current operation											E93	0	207		
208	Purchase of land and equipment											G93	0	208		
209	Construction											F93	0	209		
210	Parking — Current operation											E60	0	210		
211	Purchase of land and equipment											G60	0	211		
212	Construction											F60	0	212		
213	Airport — Current operation											E01	0	213		
214	Purchase of land and equipment											G01	0	214		
215	Construction											F01	0	215		
216	Landfill/Garbage — Current operation											E81	0	216		
217	Purchase of land and equipment											G81	0	217		
218	Construction											F81	0	218		
219	Hospital — Current operation											E36	0	219		
220	Purchase of land and equipment											G36	0	220		
221	Construction											F36	0	221		
222	Transit — Current operation											E94	0	222		
223	Purchase of land and equipment											G94	0	223		
224	Construction											F94	0	224		
225	Cable TV, telephone, Internet — Current operation											E03	0	225		
226	Purchase of land and equipment											G03	0	226		
227	Housing authority — Current operation											E50	0	227		
228	Purchase of land and equipment											G50	0	228		
229	Construction											F50	0	229		
230	Storm water — Current operation											E80	0	230		
231	Purchase of land and equipment											G80	0	231		
232	Construction											F80	0	232		
233														233		
234														234		
235														235		
236														236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SUTHERLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								210,096		210,096	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	283,589	131,907	209,707	0	0	0	625,203	210,096		835,299	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257		841						841			841	257
258	TOTAL OTHER FINANCING USES	841	0	0	0	0	0	841	0		841	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	284,430	131,907	209,707	0	0	0	626,044	210,096		836,140	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	18,000	261,433	26,986				306,419			306,419	264
265	Committed	32,000		45,000	32,340			109,340			109,340	265
266	Assigned	75,000						75,000			75,000	266
267	Unassigned	260,114						260,114			260,114	267
268	Total Governmental	385,114	261,433	71,986	32,340	0	0	750,873			750,873	268
269	Proprietary								111,095		111,095	269
270	Total ending fund balance June 30, 2015	385,114	261,433	71,986	32,340	0	0	750,873	111,095		861,968	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	669,544	393,340	281,693	32,340	0	0	1,376,917	321,191		1,698,108	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF SUTHERLAND	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52		
	Police protection.....	M62		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Amount - Omit cents		
Total salaries and wages paid.....		Z00 \$	142,138

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 272,912	29U \$	39U \$ 10,955	49U \$	49U \$	49U \$ 261,957	49U \$	191 \$ 10,037
2. Sewer utility	19U 1,069,000	29U	39U 30,000	49U	49U	49U 1,039,000	49U	189 32,970
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 216,789	29U 137,600	39U 18,351	49U	49U 198,438	49U	49U	189 435
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9.	168,277		20,723	147,554				6,837
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,726,978	137,600	80,029	147,554	198,438	1,300,957	0	50,279
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2014		61V \$						
Outstanding as of JUNE 30, 2015		64V \$						

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents		
	Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		\$	20,044,128	x .05 = \$

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015					
	Type of asset	Amount - Omit cents				
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01 \$	32,340	W31 \$	137,600	W61	692,028
REMARKS						V98